



Appendix B
Public Profiles of Caplin & Drysdale, Chartered Attorneys



Practice Areas

Business, Investment &
Transactional Tax

International Tax

Tax Controversies

Tax Litigation

Education

LL.M., New York University
School of Law, 1996

J.D., American University
Washington College of Law,
1995, *summa cum laude*, *Arthur
Bakalar Award*, *Note &
Comment Editor*, *American
University Journal of
International Law & Policy*

M.A., American University, 1992

B.A., Claremont McKenna
College, 1990

Bar and Court Admissions

New York

District of Columbia

U.S. Court of Federal Claims

U.S. Tax Court

U.S. Court of Appeals, Second
Circuit

U.S. District Court, Southern
District of New York

Mark D. Allison

(212) 379-6060

Member, New York

mallison@capdale.com

Mark D. Allison is a Member in Caplin & Drysdale's New York office. Mr. Allison's clients include multinational corporations, financial institutions, sovereign wealth funds, global high-net-worth individuals, and professional athletes and entertainers. He has substantial industry experience in financial services, healthcare, utilities, and infrastructure.

Mr. Allison's practice involves complex federal, state, and cross-border tax controversy and litigation matters; related civil, criminal, and regulatory proceedings; and internal investigations. In this context, he represents clients in various proceedings before the Internal Revenue Service, the U.S. Department of Justice, the U.S. Attorneys' Office, and other government regulators. An experienced trial attorney, Mr. Allison has litigated before the U.S. Courts of Appeals, the U.S. Tax Court, the U.S. Court of Federal Claims, and in bench and jury trials in federal district court.

Mr. Allison uses his tax controversy background to uniquely advise clients in a range of transactional and planning settings, including mergers, acquisitions and divestitures; private equity, hedge fund and real estate investments; bankruptcy and other restructurings; transfer pricing; and estate and gift tax issues. His work also involves pre- and post-transaction review and analysis of potential tax disputes for purposes of ASC 740, Schedule UTP, and other regulatory reporting and internal risk management, as well as the tax treatment and implications of non-tax litigation and investigations.

Mr. Allison serves as general counsel to a New York City-based SEC-registered fund manager and often counsels on SEC regulatory and enforcement matters and related compliance and oversight issues for investment advisers.

Mr. Allison previously served as an attorney-advisor to the Honorable Julian I. Jacobs of the United States Tax Court, and as a law clerk to the Honorable Joseph C. Small of the New Jersey Tax Court.

Professional Activities

- Member, Planning Committee, New York University 9th Annual Tax Controversy Forum
- Member, Appointments to the Tax Court Committee, American Bar Association, Taxation Section, 2015-present
- Former Chair, Court Procedure & Practice Committee, American Bar Association, Tax Section, 2013-2015; (previously Vice-Chair, 2011-2013; Chair for the Tax Court, 2007-2011; Appellate Practice, 2005-2007; Current Developments, 2004-2005)
- Adjunct Professor, New York University School of Law, 2009-present
- Instructor, Tax Law VITA Training, West Point Military Academy, 2016-

U.S. District Court, Eastern
District of New York

present

- Articles Editor, *The Tax Lawyer*, 2011-present
- Fellow, American College of Tax Counsel, 2012-present
- Board of Advisors, Low Income Taxpayer Clinic, Legal Aid Society, 2007-2011
- Member, New York State Bar Association, Tax Section
- Board of Advisors, Duke Law School Low Income Taxpayer Clinic, 2006-2008
- Former Associate Justice, B'nai B'rith International Supreme Court, 2003-2004

Awards & Rankings

- *The Legal 500*, Recommended, 2012-Present
- *The Legal 500*, Top-Tier Firm, Tax - US Taxes - Contentious, 2015-Present
- *Super Lawyers*, New York, 2013-Present

Recent News

- Mark Allison Talks to Law360 on Transfer Pricing Cases That May Impact Altera Rehearing, *Law360*, September 28, 2018
- New York Super Lawyers Lists Tax Attorneys Mark Allison and Aaron Esman for 2018, *Super Lawyers®*, September 14, 2018
- Mark Allison Speaks to Law360: 9th Circuit's Shift from Arm's-Length Rule May Embolden IRS, *Law360*, July 24, 2018
- 2018 Legal 500 Distinguishes 18 Caplin & Drysdale Attorneys, Firm Renews "Top-Tier Firm" Ranking for Tax Controversy, *The Legal 500*, May 31, 2018
- Law360 Speaks with Mark Allison on Tax Bill's Effect on Corporate Tax Planning, *Law360*, December 21, 2017
- Mark Allison and Zhanna Ziering Listed Among New York's Top Tax Lawyers, *Super Lawyers®*, October 3, 2017
- 18 Caplin & Drysdale Lawyers Recognized in 2017 Legal 500 Ranking, *The Legal 500*, June 2, 2017
- Mark Allison Speaks to Tax Notes on Information Disclosure, *Tax Notes*, April 7, 2017

- Law360 Quotes Mark Allison on Transfer Pricing Cases After Amazon Loss, *Law360*, March 24, 2017
- Mark Allison and Charles Ruchelman Comment: Record-Low Audit Rates Could Reverse as IRS Alters Exams, *Bloomberg BNA*, February 27, 2017

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Recent Speaking Engagements

- Moderator, From The Experts: Tax Controversy and Tax Litigation Update, NYU 77th Institute on Federal Taxation, October 21, 2018
- Speaker, The Impact of the U.S. Tax Reform on Brazilian Individuals, Companies and Investments, Brazil Tax Conference 2018, April 12, 2018
- Panelist, From The Experts: IRS Representation Tools, Techniques, and Defensive Strategies—Civil and Criminal Tax Update, NYU 76th Institute on Federal Taxation, October 22, 2017
- Presenter, Questions About Questions: How to Interview a Witness, ABA Section of Taxation, 2017 Joint Fall CLE Meeting, September 15, 2017
- Micro-Captive Transactions: What's Next and How Can You Prepare, AICPA, August 24, 2017
- Panelist, TOIs, Investigations, and Campaigns – the Tools of the IRS, Delaware Captive Insurance Association Spring Forum, May 8, 2017
- Speaker, Captive Insurance: New IRS Tax Reporting Regime, AICPA, December 19, 2016
- Speaker, Captive Insurance: New IRS Tax Reporting Regime Potential for Penalties and Examinations, Bloomberg BNA, December 9, 2016
- Panelist, Hot Audit/Controversy Issues, NYU 75th Institute on Federal Taxation, November 15, 2016
- Panelist, From The Experts: IRS Representation Tools, Techniques And Defensive Strategies – Civil & Criminal Tax Update, NYU 75th Institute on Federal Taxation, November 13, 2016

[Click here for a full list of speaking engagements.](#)

Recent Publications

- "IRS's Offshore Voluntary Disclosure Program Ending: Impact on U.S. Taxpayers", with Zhanna A. Ziering, Benjamin Z. Eisenstat, Scott D. Michel, and Dianne C. Mehany, *Caplin & Drysdale Client Alert*, March 14, 2018
- "IRS to Revoke Passports for Seriously Delinquent Tax Debts Starting

February 2018", with Arielle M. Borsos, Dianne C. Mehany, Zhanna A. Ziering, and Victor A. Jaramillo, *Caplin & Drysdale Client Alert*, February 12, 2018

- "Possible Tax Fallout for Student and Professional Athletes from NCAA-Related Investigations", with Victor A. Jaramillo and Scott D. Michel, *Caplin & Drysdale Client Alert*, November 9, 2017
- "Paradise Papers: U.S. Citizens and Residents Required to Report on Offshore Assets", with J. Clark Armitage, Peter A. Barnes, Arielle M. Borsos, and Kirsten Burmester, *Caplin & Drysdale Client Alert*, November 6, 2017
- "IRS Launches Issue-Based Corporate Compliance Campaigns", with J. Clark Armitage, Rachel L. Partain, and James E. Salles, *International Law Office*, February 24, 2017
- "IRS Launches Issue Based Corporate Compliance Campaigns", with J. Clark Armitage, Kirsten Burmester, Niles A. Elber, and Neal M. Kochman, *Global Tax Weekly*, February 16, 2017
- "IRS Launches 13 Issue-Based Corporate Compliance Campaigns", with J. Clark Armitage, Kirsten Burmester, Niles A. Elber, and Neal M. Kochman, *Caplin & Drysdale Client Alert*, February 3, 2017
- "Tax Plans Compared (December 2016) Corporate Tax", with Jonathan S. Brenner, Richard W. Skillman, Kirsten Burmester, and Peter A. Barnes, *Global Tax Weekly*, January 5, 2017
- "Tax Plans Compared (December 2016) Corporate Tax", with Jonathan S. Brenner, Richard W. Skillman, Kirsten Burmester, and Peter A. Barnes, *Caplin & Drysdale Client Alert*, December 16, 2016
- "Captive Insurance: New IRS Tax Reporting Regime Potential for Penalties and Examinations", with Rachel L. Partain, Christopher S. Rizek, and Charles M. Ruchelman, *International Law Office*, November 25, 2016

[Click here for a full list of publications.](#)



Practice Areas

Tax Controversies

Tax Crimes

Tax Litigation

International Tax

Education

LL.M., New York University
School of Law, 2007

J.D., New York Law School,
2006, *magna cum laude*

B.F.A., New York University,
1999

Bar and Court Admissions

New York

New Jersey

District of Columbia

U.S. Tax Court

U.S. Court of Federal Claims

U.S. District Court, Southern
District of New York

U.S. District Court, Eastern
District of New York

Zhanna A. Ziering

(212) 379-6075

Member, New York

zziering@capdale.com

Zhanna A. Ziering is a Member in Caplin & Drysdale's New York office. She offers guidance to individual and corporate clients who require sophisticated tax advice concerning their domestic tax issues, offshore assets, and U.S. reporting requirements.

Services

Clients rely on Ms. Ziering's deep knowledge of tax controversies and tax litigation, as well as her experience with related civil, criminal, and regulatory proceedings. Ms. Ziering represents both individuals and corporations before the U.S. Tax Court, federal and state courts, and administrative agencies, including the Internal Revenue Service, the Department of Justice, and other federal and state government regulators. Illustrations of Ms. Ziering's services include:

- advising clients on sensitive civil tax examinations by the IRS where fraud or substantial penalty issues may arise;
- counseling advisors and other professionals on tax matters arising from investigations with U.S. regulators; and
- defending clients in U.S. and state residency audits.

Ms. Ziering also serves as trusted counsel for clients facing offshore voluntary disclosure requirements on the federal and state levels. She advises clients on their U.S. tax reporting obligations relating to offshore assets and interests, and assists in responding to audits and inquiries from the IRS and other government agencies. Representative examples of Ms. Ziering's legal services include:

- advising U.S. citizens living or working abroad, foreign nationals residing and working in the U.S., and foreign entities doing business in the U.S. about coming into tax compliance concerning their foreign accounts and
- representing clients in civil tax dispute with New York and New Jersey.

Ms. Ziering speaks fluent Russian.

Highlights

A strong supporter of the arts, Ms. Ziering offers pro bono tax representation to artists from a diverse range of industries, such as film, music, and fashion. She also provided counsel to low-income taxpayers with a broad range of tax issues through Duke University School of Law's Low-Income Taxpayer Clinic and New York University School of Law's Tax Clinic.

Professional Activities

An active member of the legal community, Ms. Ziering currently serves as Subcommittee Chair for the Membership and Young Lawyer Liaison of the American Bar Association's Section of Taxation, Court Procedure and Practice Committee. To stay abreast of ever-changing tax laws, she is also a proactive member in the Tax Sections of the New York State Bar Association and the New York County Lawyers' Association.

Awards & Rankings

- *The Legal 500*, Next Generation Lawyers, 2018; Recommended, 2017-Present
- *Super Lawyers*, New York Rising Star, 2013-Present
- *The American Lawyer's Global Legal Award*, Global Dispute of the Year: Investigations, Swiss Tax Settlements, 2015
- *Nolan Fellowship*, American Bar Association, Section of Taxation, 2013

Recent News

- Zhanna Ziering Comments on Temporary Regs' Validity Without Notice and Comment, *Tax Notes*, October 10, 2018
- 7 Caplin & Drysdale Attorneys Contribute to ABA's Annual Section of Taxation Fall Meeting, *Caplin & Drysdale*, October 2, 2018
- Zhanna Ziering Speaks to Worldwide Tax Daily on Constructive Knowledge Not Enough for FBAR Willfulness, *Tax Notes*, August 24, 2018
- Worldwide Tax Daily Quotes Zhanna Ziering: Courts' Split on FBAR Penalty Cap Creates Litigation Ripples, *Tax Analysts*, August 17, 2018
- Zhanna Ziering Talks to Tax Analysts on FBAR Penalties, *Tax Analysts*, August 2, 2018
- Tax Analysts Quotes Zhanna Ziering: Another Court Finds FBAR Penalties Can't Exceed \$100,000, *Tax Analysts*, July 20, 2018
- Zhanna Ziering Comments on FBAR Penalty Case, *MLex US Tax Watch*, July 13, 2018
- Zhanna Ziering Comments on Colliot and Wahdan Cases, *Tax Analysts*, June 26, 2018
- Zhanna Ziering Comments on Colliot Decision Impacting FBAR, *MLex US Tax Watch*, June 8, 2018
- 2018 Legal 500 Distinguishes 18 Caplin & Drysdale Attorneys, Firm Renews "Top-Tier Firm" Ranking for Tax Controversy, *The Legal 500*, May 31, 2018

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[Recent Speaking Engagements](#)

An avid lecturer on matters relating to tax law, Ms. Ziering has spoken on the following topics:

- Panelist, Civil and Criminal Tax Penalties - Reports of Subcommittees on Important Developments, American Bar Association, 2018 Fall Meeting, October 6, 2018
- Panelist, Current Event in International Civil and Criminal Tax Enforcement, The International Tax Enforcement Update, June 14, 2018
- Panelist, Bringing Your Client in from the Cold, The Criminal Tax Case: When Criminal Investigators Come Knocking, May 17, 2018
- Panelist, Dealing with the Undocumented Worker, The Criminal Tax Case: When Criminal Investigators Come Knocking, May 17, 2018
- Panelist, Civil and Criminal Tax Penalties - Reports of Subcommittees on Important Developments, 2018 ABA Section of Taxation May Meeting, May 12, 2018
- Panelist, Ethics Issues in Criminal Representations, 2018 ABA Section of Taxation May Meeting, May 11, 2018
- Panelist, Taking Positions Contrary to Regulations: Update on Deference and Disclosure, NYLS 15th Annual Tax Lawyering Workshop, May 3, 2018
- Panelist, Civil and Criminal Tax Penalties: Reports of Subcommittees on Important Developments - Offshore Compliance and Enforcement, American Bar Association Section of Taxation 2018 Midyear Meeting, February 10, 2018
- Panelist, Tax Collection, Bankruptcy and Workouts: Recent Developments, American Bar Association Section of Taxation 2018 Midyear Meeting, February 9, 2018
- Panelist, Waking Up the Dead: Reopening Those Tax Assessments You Thought Were Final, New England IRS Representation Conference, November 17, 2017

[Click here for a full list of speaking engagements.](#)

[Recent Publications](#)

- "INSIGHT: Last Call for OVDP: Use It or Lose It", with Benjamin Z. Eisenstat, *Bloomberg Tax: Daily Tax Report*, April 20, 2018
- "IRS's Offshore Voluntary Disclosure Program Ending: Impact on U.S. Taxpayers", with Benjamin Z. Eisenstat, Scott D. Michel, Dianne C.

Mehany, and Mark E. Matthews, *Caplin & Drysdale Client Alert*, March 14, 2018

- "IRS to Revoke Passports for Seriously Delinquent Tax Debts Starting February 2018", with Arielle M. Borsos, Dianne C. Mehany, Mark D. Allison, and Victor A. Jaramillo, *Caplin & Drysdale Client Alert*, February 12, 2018
- "Paradise Papers: U.S. Citizens and Residents Required to Report on Offshore Assets", with Mark D. Allison, J. Clark Armitage, Peter A. Barnes, and Arielle M. Borsos, *Caplin & Drysdale Client Alert*, November 6, 2017
- "IRS Launches Issue Based Corporate Compliance Campaigns", with Mark D. Allison, J. Clark Armitage, Kirsten Burmester, and Niles A. Elber, *Global Tax Weekly*, February 16, 2017
- "IRS Launches 13 Issue-Based Corporate Compliance Campaigns", with Mark D. Allison, J. Clark Armitage, Kirsten Burmester, and Niles A. Elber, *Caplin & Drysdale Client Alert*, February 3, 2017
- "Report of Foreign Bank and Financial Accounts (FBAR)", with Mark E. Matthews and Niles A. Elber, *Bloomberg BNA's Tax Management Portfolio*, June 29, 2016
- "U.S. Passports in Jeopardy for Taxpayers Owing the IRS", with Niles A. Elber, Dianne C. Mehany, and Victor A. Jaramillo, *Caplin & Drysdale Client Alert*, December 9, 2015
- "New Law Changes FBAR Filing Deadline", with Charles M. Ruchelman, Mark D. Allison, Niles A. Elber, and Mark E. Matthews, *Caplin & Drysdale Client Alert*, August 10, 2015
- "U.S. Offshore Account Enforcement Issues", with Scott D. Michel, *CCH's Journal of Tax Practice & Procedure*, September 30, 2014

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James P. Wehner

(202) 862-5075

Member, Washington, D.C.

jwehner@capdale.com

James P. Wehner is a Member in Caplin & Drysdale's Washington, D.C., office. His principal practice area is complex civil litigation, with particular emphasis on insolvency litigation and data privacy issues.

Services

Mr. Wehner has extensive experience with disputes arising from financial products, mergers and acquisitions, intellectual property, and fraud. He counsels corporations, nonprofits, and trusts on privacy issues, data security, and information practices and litigates those matters in various forums. Mr. Wehner is a member of the International Association of Privacy Professionals and is a Certified Information Privacy Professional/United States (CIPP/US). His insolvency work encompasses mass tort bankruptcies, areas in which he both advises and litigates. In the course of his practice, Mr. Wehner appears before federal and state courts across the country, and before domestic and international arbitral panels.

Highlights

- Defended several European banks in a large U.S.-based clawback case.
- Assessed and revised the data security and privacy program for an international nonprofit research institution.
- Coordinated with Swiss and Gibraltar counsel representing a large estate in international asset-freeze litigation over control of a \$100 million charitable fund.
- Advised numerous bankruptcy trust advisory committees on data security and related litigation.
- Tried a case estimating the debtors' overall liability for asbestos personal injury on behalf of the official committee in a large Chapter 11 bankruptcy proceeding.
- Developed and implemented data anonymization protocols for large pools of personal data in significant Chapter 11 cases.
- Represented the purchaser of a synthetic collateralized debt obligation in a case involving the management of a pool of reference obligations.
- Prosecuted fraud and conspiracy claims arising out of a municipal bond transaction against a national financial institution.
- Litigated and settled a federal multidistrict consumer class action lawsuit in the cellular telephone industry.

Practice Areas

Complex Litigation

Bankruptcy

Education

J.D., Georgetown University Law Center, 1995, *cum laude*

B.A., Georgetown University, 1989

Bar and Court Admissions

New York

Virginia

District of Columbia

U.S. Court of Appeals, First Circuit

U.S. Court of Appeals, Third Circuit

U.S. Court of Appeals, District of Columbia Circuit

U.S. District Court, District of Connecticut

U.S. District Court, Eastern District of Virginia

U.S. District Court, Southern District of New York

U.S. Bankruptcy Court, Eastern District of Virginia

Other Professional Affiliations

Member, International

Association of Privacy Professionals

Member, American Bankruptcy Institute

Member, International Bar Association

Certifications

Certified Information Privacy Professional/US (CIPP/US)

- Defended and settled an automotive warranty class action.

Awards & Rankings

- *Benchmark Litigation*, Future Star, 2013-Present; Recommended, Washington, D.C., 2010-Present

Recent News

- Caplin & Drysdale Litigators "Recommended" in 2018 Benchmark Litigation, *Benchmark Litigation*, November 28, 2017

Recent Speaking Engagements

- Speaker, Lessons Learned from Exempt Organization Litigation - Why Trouble Occurs, How to Minimize Risks, and What to Do (and Not Do) When Litigation Happens, ACC National Capital Region, Nonprofits and Associations Forum, July 15, 2015
- Speaker, Liabilities of Funds and Fund Managers for Fraud and Breach of Fiduciary Duty, Annual Hedge Fund General Counsel Summit, September 13, 2011
- Panelist, Litigating on the Edge - Handling Disputes with Distressed Companies, Washington Metropolitan Area Corporate Counsel Association's Litigation Forum, July 26, 2011

Recent Publications

- "Risk of Harm Standing in Data Breach Cases - Latest Developments", with Sally J. Sullivan, *Lexology*, February 9, 2018
- "Third Circuit Rules Failure to Appeal Leaves Union and its Retirees Without a Remedy", with Todd E. Phillips and Kevin C. Maclay, *Lexology*, September 9, 2014
- "Litigation Claimants Get a Second Chance in Bankruptcy Appeal", with Todd E. Phillips, *Lexology*, July 25, 2014
- "Enforcing International Arbitration Clauses in Bankruptcy Proceedings", *International Law Office*, March 21, 2014
- "Supreme Court to Consider Impact of Stipulation Limiting Damages on CAFA Jurisdiction", with Todd E. Phillips and Kevin C. Maclay, *Lexology*, September 10, 2012
- "Social Media at Work: Defining New Legal Boundaries", *Rural Telecom*, July 1, 2011

